



Department of  
**Education**

# FY17 ESEA/IDEA Updates

## Spring Fiscal Workshops

Jackson - April 20-21, 2016  
Pigeon Forge-April 25-26, 2016  
Fall Creek Falls - April 28-29, 2016  
Dickson – May 12-13, 2016

Kathi Rowe and Brenda Staggs, OCFO



# ESEA/ESSA Fiscal Updates

- Revised Allocations-Timing and Impact
- DropDead (FY15) and Carryover (FY16) Funds
- Reimbursements
- Budgets, Consolidated Administration and Transfers
- Preliminary Allocations

# What happened with Title I in April???

Name	New Naming Convention	Preliminary	Final	Difference between prelim and final	Final Revised	Difference between final revised and final	Final 2nd Rev	Difference between final revised and final 2nd revised	Reduction/Gain from Final to Final 2nd rev
Title I-A Admin	EDESEAT1A17ADMN	\$ 2,649,073.00	\$ 2,644,853.00	\$ (4,220.00)	\$ 2,645,124.00	\$ 271.00	\$ 2,645,124.00	\$ -	\$ 271.00
Title I-A Flowthrough (less Neg/Del)	EDESEAT1A17FLOW	\$ 267,005,307	\$ 266,626,992.00	\$ (378,315.00)	\$ 266,219,805.00	\$ (407,187.00)	\$ 266,656,301.00	\$ 436,496.00	\$ 29,309.00
Title I-A School Imp Flow-through	EDESEAT1A1700SI	\$ 10,792,347.70	\$ 10,778,072.05	\$ (14,275.65)	\$ 10,761,708.30	\$ (16,363.75)	\$ 10,780,970.50	\$ 19,262.20	\$ 2,898.45
Title I-A School Imp Admin (5%)	EDESEAT1A17ADSI	\$ 568,018.30	\$ 567,266.95	\$ (751.35)	\$ 566,405.70	\$ (861.25)	\$ 567,419.50	\$ 1,013.80	\$ 152.55
Title I-A Academic Achievement	EDESEAT1A17ACHV	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 35,000.00	\$ 10,000.00	\$ 10,000.00
Title I-A and I-D, pt2 Neg/Del	EDESEAT1A17NGDL	\$ 2,969,410.00	\$ 2,991,281.00	\$ 21,871.00	\$ 2,984,819.00	\$ (6,462.00)	\$ 3,024,936.00	\$ 40,117.00	\$ 33,655.00
<b>TOTAL ALLOCATIONS</b>		<b>\$ 284,009,156.00</b>	<b>\$ 283,633,465.00</b>		<b>\$ 283,202,862.00</b>		<b>\$ 283,709,751.00</b>		<b>\$ 76,286.00</b>
	Check cells for flow-through and N&D compared with row three total	\$ 269,974,717	\$ 269,618,273		\$ 269,204,624		\$ 269,681,237		
		OK	OK		OK		OK		

# What happened with Title I in April???

## Notes included in Memo to states for this allocation:

Underlined items indicate the reason for the revisions.

In calculating preliminary Basic, Concentration, Targeted and EFIG allocations for LEAs, ED used 2013 Census estimates of the number of related children ages 5-17 in families in poverty, the total school-age population, and the total resident population for each LEA. In addition to the 2013 Census data, these allocations factor in State per-pupil expenditure (SPPE) data from 2012-2013 that SEAs reported to ED's National Center for Education Statistics (NCES) and data used last year on the number of children in locally-operated neglected or delinquent institutions, foster homes and the TANF program that were used to determine the 2014-15 allocations. ED will use the updated non-Census data to calculate final SY 2015-16 allocations later this year, which will result in the final allocations differing from the preliminary allocations.

The final allocations will be the basis on which ED awards Title I-A funds to SEAs on July 1, 2015. With respect to the final allocations, if a state were to report revised SY 2012-13 SPPE data after ED calculates the final allocations, as has been the case in recent years, ED may need to revise the final allocations and would reflect these revisions in the Title I-A awards it makes to SEAs on October 1, 2015. To reduce the possibility of having to issue revised final allocations, I encourage SEAs to work closely with NCES to submit any necessary corrections to the SY 2012-13 SPPE data as soon as possible.

2nd Rev	Difference between final revised and final	
	2nd revised	Reduction/Gain from Final to Final 2nd rev
645,124.00	\$ -	\$ 271.00
656,301.00	\$ 436,496.00	\$ 29,309.00
780,970.50	\$ 19,262.20	\$ 2,898.45
567,419.50	\$ 1,013.80	\$ 152.55
35,000.00	\$ 10,000.00	\$ 10,000.00
1024,936.00	\$ 40,117.00	\$ 33,655.00
709,751.00		\$ 76,286.00
69,681,237		
OK		

# What happened with Title I in April???

Targeted and EFIG allocations for LEAs, the U.S. Department of Education (ED) used the 2013 US Census Bureau estimates of the number of related children ages 5-17 in families in poverty, the total school-age population, and the total resident population for each LEA that were also used in calculating the preliminary SY 2015-16 allocations. In addition to the 2013 Census data, these allocations use State Per-pupil expenditure data from SY 2012-2013, and they also incorporate October 2014 data on the number of children in locally-operated neglected or delinquent institutions, foster homes, and families above poverty receiving assistance under TANF that replace the October 2013 data that ED used in the preliminary SY 2015-16 and final SY 2014-15 allocations.

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The first 3.5 billion of Title I-A allocation for FY15 was released in July, 2015 and the remainder of the 14.4 billion was released in October, 2015. The Continuing Appropriations Act 2016 (Act), however, includes a 0.2108 percent reduction in the amount of funds provided through their previous appropriation acts, including PL 113-235. Therefore, the reduction applies to the portion of Title I, Part A and Title II, Part A funds by PL 113-235 that become available on October 1, 2015. Consistent with the Act, to determine the October 1, 2015 award amounts, the US Dept of Ed (ED) revised the Title I, Part A and Title II-A allocations based on the 0.2108 percent reduction. The revised Title I-A allocations also incorporate corrections submitted by some States to their State per-pupil expenditure (SPPE) data since July 1, 2015.

Census estimates of 17 in families in on, and the total addition to the 2013 State per-pupil 2013 that SEAs reported statistics (NCES) and data en in locally-operated foster homes and the rmine the 2014-15 n-Census data to ter this year, which will rom the preliminary n which ED awards Title I- respect to the final revised SY 2012-13 SPPE tions, as has been the revise the final allocations e Title I-A awards it reduce the possibility of , I encourage SEAs to necessary corrections to possible.

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Second revisions to the FY 2015 Title I, Part A and Title II, Part A allocations are now necessary because the Consolidated Appropriations Act, 2016 (FY 2016 appropriation) did not include the 0.2108 percent reduction that was in the FY 2016 continuing resolution. ED has recalculated the FY 2015 Title I, Part A allocations based on the full amounts appropriated in PL 113-235, which are the same appropriation amounts on which the final allocations announced in June were based. The differences between the final and 2nd revised allocations are now solely based on the SPPE corrections submitted after July 1, 2015. .... In the near future, based on these allocations, ED will award the FY15 Title I-A funds to SEAs. For both Title I-A and Title II-A, an SEA must recalculate FY2015 allocations based on the second revised allocations. The SEA may then either adjust the current allocations for 2015-16 school year or make the adjustment when they determine the FY2016 (2016-17 school year) allocations to the LEAs.

	Difference between final revised and final	Reduction/Gain from Final to Final 2nd rev
2nd Rev	2nd revised	
145,124.00	\$ -	\$ 271.00
		29,309.00

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# District Calculations for Title I, II, III and VI

- **What happens when federal allocations are received in TN?**
  - **Title I-State set-asides**
    - **School Improvement (4%)**
    - **State Administration (up to 1% OR USEd cap)**
    - **Calculations and Distribution**
  - **Title II-A (HH, 80/20 split)**
  - **Title III (Set-asides, allocation/total #  
— public and private)**
  - **Title VI (Allocation/total eligible ADA)**



# Release of Funds Forms

Should an LEA decide they cannot spend their entire allocation effectively, they can complete a Release of Funds form. Funds from multiple projects can be released on the same form. Be sure the **system NAME** is at the top of the page. The form needs to be signed by the Director of Schools, dated and emailed to Maryanne Durski ([maryanne.durski@tn.gov](mailto:maryanne.durski@tn.gov)) by May 31<sup>st</sup>, 2016. Released funds will be reallocated to other participating project systems.

# Release of Funds Forms

**FY 20** **RELEASE OF FORMULA FUNDS**

By August 31, complete and return this form by mail so that reallocation of funds may be made to other LEAs.

SYSTEM #  SCHOOL SYSTEM:

Please Check (X) Only the Affected Titles:

**TITLE I, PART A-Improving Academic Achievement**  
☐ The following Title I-A funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title I-A funds to be released.

**TITLE I, PART D-Local Neglected and Delinquent**  
☐ The following Title I-D funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title I-D funds to be released.

**TITLE II, PART A-Teacher Quality**  
☐ The following Title II-A funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title II-A funds to be released.

**TITLE III, PART A-English Language Learners**  
☐ The following Title III-A funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title III-A funds to be released.

**TITLE VI, PART B-Rural Education**  
☐ The following Title VI-B funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title VI-B funds to be released.

**IDEA, PART B-§ 611**  
☐ The following IDEA-B funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title IDEA-B funds to be released.

**IDEA, Preschool-§ 619**  
☐ The following IDEA-Preschool funds are hereby released to be reallocated to other school systems.  
☐ FY20  IDEA-Preschool funds to be released.

**CTE-Career Technical Education**  
☐ The following CTE funds are hereby released to be reallocated to other school systems.  
☐ FY20  CTE funds to be released.

(Typed Name of Director of Schools)  (Date)

(Signature of Director of Schools)

Mail to: Maryanne Durski  
 Executive Director, LEA Finance, OCFO  
 Phone: 615-532-9510  
 ED-5211

TN Department of Education  
 Office of the Chief Financial Officer  
 710 James Robertson Parkway-9th Floor  
 Nashville, TN 37243-6379

**FY 20** **RELEASE OF FEDERAL FUNDS -Page 2**

By May 31, complete and return this form by mail so that reallocation of funds may be made to other LEAs.

SYSTEM #  SCHOOL SYSTEM:

Please Check (X) Only the Affected Titles:

**TITLE I, PART A-School Improvement Funds (Priority Schools Planning Grant)**  
☐ The following Title I-A discretionary funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title I-A School Improvement funds to be released.

**TITLE I, PART G- School Improvement Grant**  
☐ The following Title I-G funds are hereby released to be reallocated to other school systems.  
☐ FY20  Title I-G funds to be released.

**Math-Science Partnership Grants**  
☐ The following Math-Science Partnership (MSP) funds are hereby released to be reallocated to other school systems.  
☐ FY20  MSP funds to be released.

**21<sup>st</sup> CCLC Funds**  
☒ The following 21<sup>st</sup> CCLC funds are hereby released to be reallocated to other school systems.  
☐ FY20  21<sup>st</sup> CCLC funds to be released.

(Typed Name of Director of Schools)  (Date)

(Signature of Director of Schools)

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# DropDead Funds for FY15

As of 5/11/16, we have **136** systems with remaining FY15 funds:

- **4** in Title I-A (Improving Acad. Achievement, Loc Neg)
- **1** in Title I-A School Improvement (Planning grant)
- **1+1** in Title I-D (Local Delinquent-LEA and State Agencies)
- **1+2+1** in Title I-G (School Improvement)
- **21** in Title II-A (Teacher Quality, Recruitment and Retention)
- **8+5+27** in Title III-A (English Language Learners + Immigrant and Immigrant Supplemental)
- **22** in Title VI (Rural, Low-Income)
- **2** in Title X (Homeless-McKinney Vento)
- **120+5+4+3** in CTE (Perkins Basic, Incentive, and Reserve)
- **31+2+4** in Title IV-B (21<sup>st</sup> Century Cohort 2, CCLC)-LEAs and CBOs
- **7** in Math/Science Partnership (MSP)

**These funds MUST be legally obligated by 9/30 and liquidated by 12/31/16 or they will revert to the US Treasury.**

# Carryover Funds for FY16

## ***FY16 Projects with Carryover “caps” include:***

- ***Title I-A (15%) – using your FY16 allocation, including the ConAdmin portion donated from Title I, an LEA cannot carry forward more than 15% of that total/ must spend 85% of that total. An LEA may request a waiver IF they have not received a waiver in the past three years AND if the request is approved by OCPM/Eve Carney, Executive Director. As of 5/11/16, we have **140** LEAs with potential concerns. (**110** have over 33% of their allocation left; **10** LEAs drew money last week)***
- ***Title III-A (25%) – using your FY16 allocation, including the ConAdmin portion donated from Title III, an LEA cannot carry forward more than 25% of their allocation without a waiver. Please contact Jan Lanier if you need to request a waiver for these funds. As of 5/11/16, we have **43** LEAs with potential concerns. (**26** have over 50% of their allocation left; **1** LEA drew money last week)***

# Reimbursements and FERs

- *Submit reimbursements in a timely manner (monthly, or at least quarterly for each project)*
- *Enter the date the expenses were incurred, **NOT** the date of the request for reimbursement-split requests, if necessary.*

ePlan Home  
Administer  
Search  
Reports  
Inbox  
Planning  
Funding  
Reimbursement Requests  
LEA Document Library  
Address Book  
TDOE Resources  
Help for Current Page  
Contact TDOE  
ePlan Sign Out

**Request**

Davidson County (190) - FY 2015 - Title I-A

Go To

Payment Details

**General Information**

Project Number  
C.F.D.A. Number  
Voucher Number

**Fiscal Summary**

Allocation  
Available Budget  
Fiscal Information As Of: 9/30/2014  
Cash Received

Staggs, Brenda

*Once you close your books and submit your FER, the FY16 remaining balance will be moved and available for the new/FY17 expenditures to be drawn against the oldest money first.*

# Budgets

- **DO NOT** budget any funds in ePlan in the following circumstances:
  - **IF** your LEA is going to release their generated Title I-A Local Neglected funds and/or their Title I-D LEA Local Delinquent funds.
  - **IF** your LEA is releasing their generated Title III (ELL) funds.
  - **AND/OR**
  - **IF** your LEA is joining a consortium and is NOT the identified fiscal agent for the consortium.
- IF your LEA is a Title III stand-alone or identified Fiscal Agent, budget your preliminary allocation for the application submission. Fiscal Agents will receive a budget from each consortium member (through ePlan) and will budget their funds when all their “member” applications are approved.



# *Consolidated Admin and Transfers*

- **Reminder, all admin budgets are capped at 20% of the affected project to be considered reasonable and necessary.**
- **Consolidated Administration is funded through transfers from portions of the allocations in Title I-A, Title II-A, Title III, Title VI to be used for administrative purposes.**
- **An LEA cannot use both Consolidated Administration for their administrative expenses AND also budget other administrative items within the project budget.**
- **Once an LEA enters a transfer to ConAdmin on the Allocations page of the ePlan application, the section appears and money can be budgeted on line items under Consolidated Administration.**
- **If uncertain, do not budget money under Title I-A Local Neglected, I-D, III or VI for ConAdmin using the preliminary allocation numbers.**

**WHY?**

# *Consolidated Admin and Transfers*

**Each ConAdmin reimbursement will be drawn using the same percentages as funds were contributed.**

**Example:**

**Title I-A contributed 12% of their allocation (**65%** of the total ConAdmin pool),**

**Title II-A contributed 5% of their allocation (**20%**),**

**Title III contributed 2% of their allocation (**10%**), and**

**Title VI contributed 2.5% of their allocation (**5%**).**

**The first request was for \$12,000.**

**Title I-A paid for **65%** or \$7,800;**

**Title II-A paid for **20%** or \$2,400;**

**Title III paid for **10%** or \$1,200 and**

**Title VI paid for **5%** or \$600 of the request.**

# *Preliminary and Final Allocations*

- **Preliminary Allocations to Tennessee have been received for:**
  - **All titles. LEA Preliminary allocations have been loaded into ePlan.**
- **Final Allocations-expected soon, except Title VI**
- **All district allocations**
  - **Calculated by OCFO**
  - **Loaded into ePlan under FY17 Consolidated Funding Application**
  - **Notification will be sent to districts when final allocations are loaded (Consolidated Director, ESEA Director, IDEA Director and FP Bookkeeper)**

# *Title I-A (Local Neglected), I-D Local Delinquent and Title VI*

- **Title I-A Local Neglected and Delinquent**
  - In its own column
  - Noted as “Original”, if generated
  - If released, will be shown as a negative under “Released”, with a zero balance.
- **Title VI-SRSA (Small Rural Schools Assistance) and RLIS (Rural, Low-Income Schools)**

## **Qualifications: SRSA**

<u>ADA</u>	<600
<u>Locale code</u>	<b>7 or 8</b>
<u>Poverty</u>	20%

## **RLIS**

No base or cap
6, 7 or 8
20%

# *ESEA Title I-A – Preliminary Allocations*

- **ESEA – Title I, Part A**
  - **Preliminary award - \$301,933,319 (\$18,223,568 increase)**
    - **Administration - \$2,728,582 (increase of \$83,458)**
    - **School Improvement Reservation - \$12,077,333 (increase of \$728,943 )**
    - **Academic Achievement Award - \$35,000 (\$10,000 increase)**
    - **Flow through - \$287,092,405 (increase of \$17,411,168)**
- **Availability**
  - **July 1 - \$ 71,773,101      \* Oct 1 - \$ 215,319,304**
- **Changes: 61 LEAs lost money (\$219-\$139,761) **WHY?****  
**Percentage of last year's allocation received by those eleven LEAs losing more than \$25,000: 84.20%-98.77%**

# *Title I-A Allocation Process*

- **How are federal allocations determined?**
  - **Poverty numbers**
  - **Hold Harmless bracket**
  - **Formula numbers and percentages**
- **Four subpots compose Title I allocations**
  - **Basic: Formula # > 10 AND Formula #/5-17 pop. > 2%**
  - **Concentration: Basic eligible AND formula # > 6,500 OR formula #/ 5-17 pop > 15%**
  - **Targeted and EFIG: 10 or more formula children AND formula #/5-17 pop > 5%**



# Federal Poverty Table-2015

**Poverty Thresholds for 2015 by Size of Family and Number of Related Children Under 18 Years**

Size of family unit	Related children under 18 years								
	None	One	Two	Three	Four	Five	Six	Seven	Eight or more
One person (unrelated individual).....									
Under 65 years.....	12,331								
65 years and over.....	11,367								
Two people.....									
Householder under 65 years.....	15,871	16,337							
Householder 65 years and over.....	14,326	16,275							
Three people.....	18,540	19,078	19,096						
Four people.....	24,447	24,847	24,036	24,120					
Five people.....	29,482	29,911	28,995	28,286	27,853				
Six people.....	33,909	34,044	33,342	32,670	31,670	31,078			
Seven people.....	39,017	39,260	38,421	37,835	36,745	35,473	34,077		
Eight people.....	43,637	44,023	43,230	42,536	41,551	40,300	38,999	38,668	
Nine people or more.....	52,493	52,747	52,046	51,457	50,490	49,159	47,956	47,658	45,822

Source: U.S. Census Bureau.

<http://www.census.gov/did/www/saipe>

2014 Census Poverty Data by Local Educational Agency

Source file: USED file "Tennessee Census 2014 " with ASD and Muni revisions

NAME OF STATE: TENNESSEE

HH Bracket went up

HH Bracket went down

LEA	Name of		5 - 17		Total	Hold Harmless % Based on Poverty alone	Poverty ONLY percent change	Poverty Percent UP or DOWN 2017 numbers: 2016 numbers
Code	Local Educational Agency (LEA)	Poverty	Population	Percent	Population			
	Achievement School District	4,895	12,947	37.81%	12,947	95%	-18.15%	DOWN
4700030	Alamo Town School District	122	413	29.54%	4,250	90%	1.32%	UP
4700060	Alcoa City School District	352	1,267	27.78%	8,541	90%	4.10%	UP
4700090	Anderson County School District	1,467	6,993	20.98%	49,117	90%	-7.32%	DOWN
	Arlington City Schools	284	4,984	5.70%	11,634	85%	-2.58%	DOWN
4700120	Athens City Elementary School District	519	1,614	32.16%	13,656	95%	7.00%	UP
	Bartlett City Schools	1,350	8,485	15.91%	58,264	90%	-4.55%	DOWN
4700180	Bedford County School District	2,439	9,085	26.85%	46,627	90%	2.57%	UP
4700210	Bells City School District	110	352	31.25%	3,731	95%	-3.53%	DOWN
4700240	Benton County School District	725	2,364	30.67%	16,145	95%	-1.50%	DOWN
4700270	Bledsoe County School District	589	1,870	31.50%	13,931	95%	1.55%	UP
4700300	Blount County School District	2,716	13,800	19.68%	89,771	90%	2.64%	UP
4701390	Bradford Special School District	122	577	21.14%	3,529	90%	-1.50%	DOWN
4700330	Bradley County School District	2,136	10,731	19.90%	60,016	90%	1.28%	UP
4700360	Bristol City School District	1,048	3,935	26.63%	26,479	90%	0.51%	UP
4700420	Campbell County School District	1,958	6,306	31.05%	39,918	95%	-0.18%	DOWN

# Poverty for FY17

## (using 2014 Census poverty counts-Bracket changes)

### 2013 Census Poverty Data by Local Educational Agency

**LAST YEAR's INFO (FOR COMPARISON)**

Source file: USED file "Tennessee Census 2013 " with ASD and Muni revisions

NAME OF STATE: TENNESSEE

LEA	Name of		5 - 17		Total	Hold Harmless % Based on Poverty alone	2014 Census Data: 2013 Census Data Hold Harmless Bracket Percentage UP or DOWN
Code	Local Educational Agency (LEA)	Poverty	Population	Percent	Population		
	Achievement School District	4,551	8,132	55.96%	8,736	95%	LEVEL
4700030	Alamo Town School District	114	404	28.22%	4,228	90%	LEVEL
4700060	Alcoa City School District	301	1,271	23.68%	8,457	90%	LEVEL
4700090	Anderson County School District	1,981	7,001	28.30%	49,125	90%	LEVEL
	Arlington City Schools	401	4,847	8.28%	39,470	85%	LEVEL
4700120	Athens City Elementary School District	404	1,606	25.16%	13,582	90%	UP
	Bartlett City Schools	1,707	8,344	20.46%	92,485	90%	LEVEL
4700180	Bedford County School District	2,175	8,961	24.27%	45,901	90%	LEVEL
4700210	Bells City School District	120	345	34.78%	3,712	95%	LEVEL
4700240	Benton County School District	767	2,384	32.17%	16,290	95%	LEVEL
4700270	Bledsoe County School District	584	1,950	29.95%	12,841	90%	UP
4700300	Blount County School District	2,363	13,864	17.04%	88,890	90%	LEVEL
4701390	Bradford Special School District	132	583	22.64%	3,528	90%	LEVEL
4700330	Bradley County School District	1,972	10,587	18.63%	59,359	90%	LEVEL
4700360	Bristol City School District	1,035	3,962	26.12%	26,403	90%	LEVEL
4700420	Campbell County School District	1,995	6,388	31.23%	40,238	95%	LEVEL

# Formula percentage chart

**Formula Percentages by Year-PRELIM for FY17 Application**

*Prelim Estimates*

Sys #	System Name	SY 09-10 (FY10)	SY 10-11 (FY11)	SY11-12 (FY12)	SY12-13 (FY13)	SY13-14 (FY14)	SY14-15 (FY15)	SY15-16 (FY16)	SY16-17 (FY17)
985	Achievement School District					43.55%	42.44%	55.29%	38.13%
171	Alamo City	21.09%	21.83%	25.18%	30.53%	28.35%	27.32%	28.47%	29.54%
051	Alcoa City	19.74%	19.91%	21.59%	29.30%	32.26%	32.89%	24.70%	28.81%
010	Anderson County	21.74%	20.72%	23.34%	23.12%	22.47%	29.08%	29.17%	21.85%
793	Arlington City Schools						7.75%	8.32%	5.84%
541	Athens City	29.52%	28.12%	28.28%	36.35%	32.85%	37.45%	25.78%	33.21%
794	Bartlett City Schools						25.54%	27.81%	23.16%
020	Bedford County	22.25%	19.56%	24.67%	28.73%	26.02%	23.80%	24.55%	27.04%
172	Bells City	25.68%	26.73%	23.73%	37.91%	47.02%	40.88%	35.07%	31.53%
030	Benton County	27.76%	26.69%	27.00%	30.32%	31.60%	33.74%	32.21%	30.84%
040	Bledsoe County	24.79%	25.90%	29.84%	29.83%	30.08%	29.26%	30.46%	31.50%
050	Blount County	15.26%	15.11%	16.28%	19.59%	20.13%	20.72%	18.49%	20.61%
274	Bradford SSD	26.96%	24.50%	25.37%	28.14%	21.55%	22.30%	22.81%	21.14%
060	Bradley County	16.01%	14.44%	17.63%	22.04%	21.47%	20.31%	18.96%	20.06%
821	Bristol City	21.60%	18.13%	21.46%	26.89%	25.83%	26.74%	26.58%	27.29%
070	Campbell County	31.42%	30.93%	32.22%	33.07%	35.30%	34.10%	31.78%	31.75%
080	Cannon County	18.87%	18.52%	21.11%	23.76%	28.71%	22.99%	22.72%	21.16%
100	Carter County	26.41%	23.26%	24.85%	32.80%	28.79%	28.50%	30.53%	29.61%
110	Cheatham County	10.78%	11.21%	13.53%	16.62%	18.40%	16.68%	18.19%	16.80%
120	Chester County	22.02%	21.27%	23.50%	24.60%	24.10%	24.17%	23.57%	23.81%
130			26.43%	29.61%	31.66%	35.62%	31.15%	28.15%	30.46%
140			31.10%	32.64%	36.21%	35.87%	36.54%	36.88%	34.30%
061			22.18%	25.97%	28.6				
011			27.19%	31.47%	24.8				
150			30.84%	33.70%	41.0				
160			18.59%	20.42%	27.8				
795									
170			20.24%	23.89%	24.0				
180			24.00%	27.62%	28.5				
190			23.81%	22.39%	28.7				
721			28.98%	37.92%	36.7				
200			24.33%	25.89%	27.1				

Formula number includes:  
Poverty  
Neglected  
Delinquent  
Foster  
TANF

## LEGEND

Below 15% poverty

Lost Concentration grant

Never received Concentration grant

Receive Concentration this year; didn't in previous year(s)

LEA didn't exist during this funding year

Formula percentage dropped this year from last year's numbers

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# IDEA Fiscal Updates



# IDEA Part B – Preliminary Allocations

- **IDEA FY '17 Part B (Section 611)**
  - **Preliminary award - \$242,625,075 (increase of \$7,633,545)**
    - **Administration - \$4,972,381 (increase of \$8,467)**
    - **Set Asides - \$25,715,184 (increase of \$43,788)**
    - **Flow through - \$211,937,510 (increase of \$7,581,290)**
- **Availability**
  - \* July 1 - \$ 51,826,874    \* Oct 1 - \$190,798,201**

# IDEA Preschool – Preliminary Allocations

- **IDEA Part B Preschool (Section 619)**
  - **Preliminary award - \$6,708,535 (increase of \$292,211)**
    - **Administration - \$355,327 (increase of \$605)**
    - **Set Asides (Discretionary) - \$1,421,309 (increase of \$2,420)**
    - **Flow through - \$4,642,713 (increase of \$289,186)**
- **Availability**
  - **July 1 - \$6,708,535**

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**Allocation Formula**  
**IDEA**

# IDEA Allocation Formula—Part B

- **Base allocation must equal 75% of the 1999 IDEA allocation based on Dec. 1, 1998 student counts. The total State reserve remains the same every year at \$66,522,917. Changes for LEAs are only made when districts consolidate or new LEAs are formed. (This is the only part of the formula which includes data on special education students.)**
- **85% of the remaining funds are allocated based on population numbers (for public and private school students) for the total district**
- **15% of the remaining funds are allocated based on total district poverty data (federal poverty data). Changed last year for consistency across the State.**
- **The LEA must be very careful to assure that ADM counts as well as private school (and home school counts) are accurate as this will affect the district's allocation.**

# IDEA Allocation Formula--Preschool

- **Base allocation must equal 75% of the 1997 IDEA allocation based on Dec. 1, 1996 student counts. (\$4,900,152) Changes for LEAs are only made when districts consolidate or new LEAs are formed. (This is the only part of the formula which includes data on special education students.) For several years the State did not receive the total amount reserved for the base allocation due to sequestration. That changed with the FY '17 allocation.**
- **For remaining funds, 85% are allocated based on population numbers (public and private school students)**
- **15% of the remaining funds are allocated based on poverty numbers (for the total district)**

# FY '15 Drop Dead Funds

- **IDEA Part B**

- There are **two (2)** LEAs with funds remaining in FY '15 that need to be expended (as of **5/11/16**)

- **IDEA Preschool**

- There are **14** LEAs with funds remaining in FY '15 that need to be expended (as of **5/11/16**)

***Closely monitor these funds and close them out as soon as possible.***

# Discretionary IDEA Grants

- **The FY '16 grants end on June 30<sup>th</sup> (both Part B and Preschool). Reimbursement must be submitted in ePlan as soon as possible.**
- **Expenditures are only approvable for services to students during the 2015-2016 school year. Funds should not be expended for items to be used exclusively during the coming year.**
- **We will not approve revisions to the budget to purchase materials, supplies, equipment or to provide professional development which does not impact student improvement during the current year.**
- **An end of year evaluation must be submitted which details how well the LEA accomplished the goals set in the grant application. This could affect whether or not the LEA receives further grant funds.**

# Discretionary IDEA Grants (continued)

- **Grants for FY '17 have been read by members of the Division of Special Populations. Notifications to LEAs on the status of individual proposals are expected to be sent sometime in late May or June. We must have notification of final grant award prior to approval. (Notifications for grants not approved should be out within the next week.)**
- **Revisions to the budget or program for FY '17 grants are to be included in ePlan. No submittals in any other format will be accepted.**
- **Grants for progress monitoring tools will be determined once all grants are received and entered into a formula workbook.**



# IDEA Maintenance of Effort

- **Two prong test:**
  - **Eligibility**—The LEA has budgeted an amount that at least equals the last verified amount spent.
  - **Compliance**—The LEA has expended funds that equal or exceed the previous year's expenditures (either in total or per pupil)
- **Exceptions Allowed by Law:**
  - Voluntary departure, or departure for just cause, of sped or related services personnel
  - Decrease in enrollment of children with disabilities
  - Termination of obligation to provide high cost programs
  - Termination of costly expenditures for long term purchases
  - Assumption of cost by the high cost fund operated by the SEA

# Maintenance of Effort--IDEA

- **Both the General Purpose SPED Budget (used for eligibility purposes) and the State Special Education Expenditure Report (used for compliance purposes) must:**
  - **Exclude all expenditures for programs/services to gifted students**
  - **Exclude any expenditures for functionally delayed students that did not qualify under one of the federal categories**
  - **Be submitted as an official document in ePlan**
- **The General Purpose SPED budget is required to be submitted with the consolidated application.**
- **The State Expenditure Report is due no later than September 1 unless a waiver is submitted and approved.**

# GP SPED Budget & SSEER

- **GP SPED Budget:**
  - **Excel worksheet template will calculate totals and generate the summary page automatically.**
  - **Must include FTEs for all salary line items (or an explanation when this is not appropriate).**
  - **All “Other” line items where funds are budgeted must include a description of planned expenditures.**
- **SSEER**
  - **Excel worksheet template provided to auto calculate totals and generate the summary sheet once all account code expenditures have been inputted.**
  - **This is the LEAs documentation of maintenance of effort compliance. If MOE is not met by total expenditures or per pupil expenditures and the LEA is able to use one or more of the exceptions, the exceptions letter must also be uploaded to this page.**

# Excess Costs

- **Provides data to prove:**
  - **The LEA has expended an amount to meet excess cost requirements as required from the immediate past reporting cycle.**
  - **The minimum amount necessary to be expended in the current year to meet excess costs requirements.**
- **Templates are provided to LEAs by the Fiscal Consultants and due no later than January 31.**
- **Your FY '17 application cannot be approved if excess cost requirements are not met for the prior year. In addition, the LEA will be required to repay funds to the federal government.**

# Excess Costs

- These are the costs of special education that are above and beyond the costs of the regular education of students with disabilities.
- Generally requires that the LEA spend in aggregate at least as much on regular education costs for eligible children with disabilities that they spend on non-disabled children at the elementary and secondary level before spending IDEA funds on the excess cost of eligible SWDs.
- Includes all costs: administrative, operational, and instructional for the general education program with the district.
- Be aware are how Maintenance of Effort amounts and Excess Cost affect each requirement.

# High Cost Expenditures

- **High Cost forms are due by June 30 and must:**
  - **Include expenditures from July 1 – June 30 of the current school year**
  - **Be submitted with all required documentation to prove expenditures shown on each student's form**
  - **Expended entirely from General Purpose Special Education funds**
  - **Not include any services to gifted or functionally delayed students**
  - **Include certification by the Director of Schools which includes an assurance that funds received will be budgeted within 71200 and/or 72220 for auditing purposes**

# Private School Proportionate Share

- Amount the LEA must reserve for services to eligible special education students enrolled in private schools or home schooled.
- Amount determined by eligible number of students submitted to State from Dec. 1 report
- Any funds not expended during the first 12 months of eligibility must be carried over for an additional 12 months. If still not expended, the LEA has only 3 months remaining to expend on eligible SPED students in the public schools.

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# OCFO's Federal Grants Fiscal Teams

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# FRAUD, WASTE or ABUSE

- Citizens and agencies are encouraged to report fraud, waste or abuse in State and Local government.
- NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

**1-800-232-5454**

- Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>



Department of  
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